

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh independensi dan *due professional care* auditor terhadap kualitas audit pada 10 Kantor Akuntan Publik di Kota Bandung.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *propotional random sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah deskriptif dan verifikatif. Populasi dalam penelitian ini adalah auditor yang bekerja pada 10 Kantor Akuntan Publik di Kota Bandung. Jumlah sampel yang diambil sebanyak 43 auditor.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial independensi dan *due professional care* berpengaruh terhadap kualitas audit. Besarnya pengaruh Independensi sebesar 28,8%, dan *due professional care* sebesar 37,5% terhadap kualitas audit. Secara simultan independensi dan *due professional care* terhadap kualitas audit sebesar 63,3%, sedangkan sisanya 33,7% merupakan faktor lain di luar variabel independen yang sedang diteliti, seperti akuntabilitas, kompetensi, *time budget pressure*, dan pengalaman kerja.

Kata Kunci: Independensi, *Due Professional Care*, Kualitas Audit

ABSTRACT

This study aims to determine the magnitude of the effect of auditor independence and due professional care on audit quality in 10 Public Accounting Firms in the City of Bandung.

The research approach used in this study is descriptive and verification analysis using primary data. The sampling technique used is propotional random sampling. The statistical analysis used in this study is descriptive and verification. The population in this study were auditors who worked in 10 Public Accountant Offices in Bandung City. The number of samples taken was 43 auditors.

Based on the results of the research conducted, it can be seen that partially independence and due professional care influence audit quality. The magnitude of the effect of Independence is 28.8%, and due professional care is 37.5% on audit quality. Simultaneously independence and due professional care for audit quality amounted to 63.3%, while the remaining 33.7% were other factors beyond the independent variables being studied, such as accountability, competence, time budget pre-treatment, and work experience.

Keywords: Independence, Due Professional Care, Audit Quality